

## Message Text

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ACTION L-03

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FM AMEMBASSY BAMA KO

TO SECSTATE WASHDC 9347

UNCLAS BAMA KO 2069

FOR L, AF/W, AND AF/EX

DEPARTMENT ALSO PASS AID

E.O. 11652: N/A

TAGS: AFIN, OGEN, PDIP, ML

SUBJ: LEVY OF MALIAN TAX AGAINST DIPLOMATIC MISSIONS

1. DIRECTION NATIONALE DES IMPOTS ON JANUARY 31 PUBLISHED IN CHAMBER OF COMMERCE DAILY BULLETIN AND IN DAILY NEWSPAPER "L'ESSOR" AN INSTRUCTION TO MALIAN FIRMS THAT HENCE-FORTH THEY MUST COLLECT FROM DIPLOMATIC MISSIONS THE "IMPOT SUR LES AFFAIRES ET SERVICES" (IAS) , A SALES AND SERVICE TAX GENERALLY AT 6 PERCENT, BUT AS HIGH AS 15 PERCENT FOR LEASES. PUBLISHED NOTICE REFERS TO A PREVIOUS "ERRONEOUS INTERPRETATION" OF 1961 VIENNA CONVENTION THAT HERETOFORE HAD GRANTED EXEMPTION TO DIPLOMATIC MISSIONS, AND IT SPECIFICALLY CITES 1961 VIENNA CONVENTION ARTICLES 23 AND 34.

2. MISSIONS HAVE RECEIVED NO COMMUNICATION FROM GRM ON THIS SUBJECT. WE HAVE, HOWEVER, BEGUN TO RECEIVE BILLS, SUCH AS FOR HOUSING LEASES AND AIRCRAFT CHARTERS, THAT INCLUDE THE IAS. THE IAS IS SEPARATELY STATED ON THESE BILLS, AS IN THE MANNER OF U.S. SALES TAXES.

3. WHILE THE RESIDENT DIPLOMATIC MISSIONS ARE DISTURBED AT BEING UNCLASSIFIED

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BILLED FOR IAS AND ARE GENERALLY REFUSING TO PAY IT, THERE HAS BEEN NO CONCERTED APPROACH TO THE MINISTRY OF FOREIGN AFFAIRS. THE FRENCH SEE LINKS WITH THEIR TVA. WE HAVE INFORMED THE PREVIOUSLY UNAWARE GUINEAN EMBASSY (DEAN OF THE CORPS) OF THE MATTER, BUT WE ARE NOT HOPEFUL THAT IT WILL UNDERTAKE VIGOROUS ACTION.

4. WE PROPOSE TO REPLY TO MISSION SUPPLIERS WHO BILL US FOR IAS AS

FOLLOWS:

"THANK YOU FOR YOUR LETTER CONCERNING THE IAS TAX. WE HAVE NOTED IN THE PRESS THAT THE DIRECTION NATIONALE DES IMPOTS HAS ASKED THAT IT BE LEVIED ON DIPLOMATIC MISSIONS, BUT WE HAVE HAD NO OFFICIAL COMMUNICATION FROM THE GOVERNMENT OF THE REPUBLIC OF MALI. OUR INTERPRETATION OF THE VIENNA CONVENTION OF 1961, OF WHICH BOTH THE UNITED STATES OF AMERICA AND THE REPUBLIC OF MALI ARE PARTIES AND TO WHICH THE PRESS NOTICE REFERS, IS THAT DIPLOMATIC MISSIONS ARE NOT SUBJECT TO TAXES SUCH AS THE IAS. (THE EMBASSY OF MALI AT WASHINGTON AND THE PERMANENT MISSION OF MALI TO THE UNITED NATIONS AT NEW YORK ARE EXEMPT FROM THE EQUIVALENT AMERICAN TAXES.)

"WE INTEND TO CONTINUE TO INVOKE OUR RECOGNIZED DIPLOMATIC TAX-FREE STATUS. SHOULD THERE BE A DISPUTE CONCERNING OUR RIGHTS, THE GOVERNMENT OF THE REPUBLIC OF MALI SHOULD RAISE THE MATTER OFFICIALLY WITH THIS EMBASSY. IF IT IS LATER AGREED THAT SOME TAXES ARE DUE FROM THIS EMBASSY, WE GUARANTEE TO REIMBURSE YOU FOR ANY TAXES WE AGREE ARE PAYABLE AND WHICH YOU ARE REQUIRED BY MALIAN LAW TO COLLECT."

5. FOREGOING WOULD BE SENT IN FRENCH, AS FOLLOWS:

"NOUS VOUS REMERCIONS DE VOTRE LETTRE RELATIVE A LA TAXE IAS. NOUS AVONS PRIS NOTE DANS LA PRESSE DU FAIR QUE LA DIRECTION NATIONALE DES IMPOTS A DEMANDE QUE CETTE TEXE SOIT PERCUE SUR LES MISSIONS DIPLOMATIQUES, BIEN QUE NOUS N'AYONS EU AUCUNE COMMUNICATION OFFICIELLE A CE SUJET DU GOUVERNEMENT DE LA REPUBLIQUE DU MALI. NOTRE INTERPRETATION DE LA CONVENTION DE VIENNE DE 1961, UNCLASSIFIED

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DONT LA REPUBLIQUE DU MALI ET LES ETATS-UNIS D'AMERIQUE SONT PARTIES CONTRACTANTES ET A LAQUELLE LA NOTICE DE PRESSE FAIT ALLUSION, EST QUE LES MISSIONS DIPLOMATIQUES SONT EXEMPTES DES TAXES TELLES QUE L'IAS. (L'AMBASSADE DU MALI A WASHINGTON ET LA MISSION PERMANENTE DU MALI AUX NATIONS UNIES A NEW YORK SONT EXONEREES DE TAXES AMERICAINES SIMILAIRES.)

"NOUS SOMMES DECIDES A CONTINUER D'EVOQUER NOTRE STATUT DE MISSION DIPLOMATIQUE EXONEREE DE TAXE. AU CAS OU IL Y AURAIT DES CONTESTATIONS CONCERNANT NOS DROITS, LE GOUVERNEMENT DE LA REPUBLIC DU MALI DOIT SOULEVER LE PROBLEME OFFICIELLEMENT AVEC L'AMBASSADE. SI PLUS TART IL EST CONVENU QUE L'AMBASSADE DEVRAIT PAYER CERTAINES TAXES, NOUS GARANTISSONS LE REMBOURSEMENT DE TOUTES TAXES QUE NOUS AURONS RECONNUES REDEVABLES ET QUE LA LOI MALIENNE VOUS DEMANDE DE RECUPERER."

6. ACTION REQUESTED: WE WOULD APPRECIATE THE DEPARTMENT'S VIEWS SOONEST ON THE FOLLOWING:

A. IS OUR INTERPRETATION OF THE VIENNA CONVENTION CORRECT, THAT IS, THAT DIPLOMATIC MISSIONS ARE EXEMPT FROM TAXES SUCH AS THE IAS?

B. IF SO, DOES THE DEPARTMENT CONCUR IN OUR PROPOSED LETTER TO SUPPLIERS?

C. AGAIN IF OUR INTERPRETATION IS CORRECT, WE REQUEST IN-

STRUCTIONS ON THE BEST METHOD AND ARGUMENTATION FOR AN OFFICIAL  
APPROACH TO THE MALIAN GOVERNMENT.

7. OUR SUPPLIERS ARE GETTING EDGY.  
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## Message Attributes

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**Channel Indicators:** n/a  
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